

Panaji, 2nd January, 1997 (Pausa 12, 1918)

SERIES I No. 40

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

PART - I

Department of Panchayat Raj & Community
Development

General

Directorate of Panchayats

Notification

5/DP/TAX-FEES/96

The following draft rules which the Government propose to make under sections 153 and 155 of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994) are hereby pre-published as required by sub-section (1) of section 240 of the said Act, 1994, for information of the persons likely to be affected thereby and notice is hereby given that the said draft rules will be taken into consideration by the Government on the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

All objections and suggestions to the said draft rules may be forwarded to the Secretary to the Government of Goa, Panchayat Department, Secretariat, Panaji, before the expiry of fifteen days from the date of publication of this Notification in the Official Gazette.

DRAFT RULES

In exercise of the powers conferred by sections 153 and 155 read with sub-section (1) of section 240 of the Goa Panchayat Raj Act, 1994 (Goa Act No. 14 of 1994), the Government of Goa hereby makes the following rules, namely:-

1. *Short title.*— (1) These rules may be called the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1996.

(2) They shall come into force at once.

2. *Definitions.*— In these rules, unless the context otherwise requires,—

(a) "Act" means the Goa Panchayat Raj Act, 1994 (Goa Act 14 of 1994);

(b) "Annual letting value" means the annual rent for which any building or land, exclusive of furniture or machinery contained or situated therein or thereon, might reasonably be expected to be let from year to year;

(c) "Fees" means and includes fees on markets, bus stand, on registration of cattles brought for sale and all other fees payable under the Act;

(d) 'Form' means a form appended to these rules;

(e) 'Government' means the Government of Goa;

(f) 'Schedule' means a Schedule appended to these rules;

(g) 'Section' means a section of the Act;

(h) 'Tax' means tax, cess, rate or other impost, but does not include a fee;

(l) Words and expressions used but not defined in these Rules, shall have the same meaning as respectively assigned to them in the Act.

3. *Procedure for levying tax or fee.*— Every Panchayat deciding to levy a tax or fee shall observe the following procedure, namely:—

(a) The Panchayat shall, by resolution passed in its meeting, select a tax or fee provided under sub-sections (1) and (2) of section 153 of the Act which it proposes to levy and in such resolution shall specify the rate at which it is to be levied subject to the provisions contained in Schedule III of the Act.

(b) The Panchayat shall then notify the contents of the resolution to the public by loudspeaker announcement or any other convenient mode of communication, in the village and by means of a notice affixed in the office of the Panchayat, and office of the Talathi, specifying a day not earlier than one month after the date of such publication, on or after which the Panchayat shall take the proposal into consideration.

(c) Any inhabitant of the village, objecting to levy of the tax or fee proposed by the Panchayat, may send his objection or suggestion in writing on or before the date specified in the notice published under clause (b).

(d) On or after the date fixed under clause (b), the Panchayat shall consider all objections and suggestions made under clause (c) and may finally select a tax or a fee and decide the rate at which it is to be levied.

4. *Final publication of rules relating to tax or fee to be levied.*— Where a Panchayat finally decides to levy any tax or fee, the notice stating the tax or fee to be levied and the rate thereof shall be published by the Panchayat by affixing a copy thereof in the office of the Panchayat and other prominent places of public access or by any other mode of public communication. The tax or fee shall accordingly be levied from the date which shall be specified in the notice and which shall not be earlier than one month after the date of publication of notice.

5. *Appeal against levy of any tax or fee.*— Any person desiring to file an appeal under section 155 of the Act, may do so within 30 days from the date of publication of the notice under rule 4 to the concerned Block Development Officer whose decision thereon shall be final.

PART - II

Tax on owners or occupiers of buildings

6. *Definitions.*— In this part, unless there is anything repugnant in the subject or context;

(a) "Capital value" means the estimated market value of a house;

(b) "Occupier" includes a person in actual possession of a building, whether as owner, agent or tenant thereof;

(c) "Owner" includes the person who receives or is entitled to receive rent of the building, if such building is let;

7. *Rate of tax on buildings.*— (1) Every Panchayat which decides to impose a tax on buildings shall, subject to the provisions of sub-rule (2), and after following the procedure as laid down under rules 3 and 4, levy it at such rate, as may be decided by it, but not below the minimum and not exceeding the maximum rate, as specified in Schedules A or B annexed to this Part.

(2) The following buildings shall be exempted from the levy of tax under sub-rule (1), namely:—

(a) building belonging to a local authority and used or intended to be used solely for a public purpose and not used for purposes of profit;

(b) buildings, belonging to the Government/Central Government;

(c) buildings used solely for religious, educational or charitable purpose, provided that the buildings belonging to religious, educational or charitable institutions shall be liable to pay tax wherever such buildings are used for the purpose other than religious, educational or charitable, as the case may be;

(d) "residential buildings" belonging to the freedom fighters which are exclusively used for residential purpose by freedom fighters and their family members for themselves.

Explanation:— 'Freedom fighter' means a person duly registered with the Government of Goa or with the Government of India and includes the family members of the freedom fighters:

Provided that, nothing in this rule shall be deemed to exempt from tax any buildings in respect of which a railway administration is liable to pay tax or a sum in lieu thereof by virtue of a notification under section 135 of the Indian Railways Act, 1890 (Central Act 9 of 1890) or section 3 of the Railways (Local Authorities, Taxation) Act, 1941 (Central Act 25 of 1941).

8. *Tax effective from what date.*— The tax shall be leviable for the year beginning on 1st April and ending on 31st March and shall not come into force except on the following dates, viz. 1st April, 1st July, 1st October or 1st January, in any year and if it comes into force on any day other than the 1st April, it shall be leviable by the quarter till the 1st April next following.

9. *Preparation of assessment list.*— (1) The Sarpanch shall prepare or have prepared an assessment list in Form "A", inter alia, containing the following particulars:—

(a) The serial number of each building i.e. House numbers:

(b) The name of the owner and the occupier,

(c) Rate per sq. mt. of the area occupied by the structure or the annual letting value, as the case may be; and

(d) The amount of tax assessed thereon:

Provided that the Panchayat may, and if so required by the Government, shall entrust the preparation of the assessment list to an officer in the service of the Government.

(2) Where the tax is assessed on the annual letting value, a sum equal to 10 per cent. of the said valuation shall be deducted from the valuation in lieu of all allowance, for repairs or on any account whatsoever.

(3) For the purpose of preparing such assessment list, the Sarpanch or any person acting under his authority or any officer in the service of the Government, as the case may be, may inspect any building or land in the village.

10. *Person primarily liable for tax how to be designated if his name cannot be ascertained.*— Where the name of the person primarily liable for the payment of tax cannot be ascertained it shall be sufficient to designate him in the assessment list and in any notice which may be necessary to be served upon the said person, as "the holder" of such premises, without further description.

11. *Publication of notice of time fixed for lodging objections.*— When the assessment list is completed, the Sarpanch shall cause a notice to be given by loudspeaker announcement and any other mode of convenient communication in the Village that the list is open for inspection at the office of the Panchayat and that objections will be considered and decided;—

(i) where the assessment list is prepared by the Sarpanch, by the Panchayat, and

(ii) where the assessment list is prepared by an Officer of the Government entrusted under the proviso to sub-rule (1) of rule 9, by such Officer (hereinafter referred to as the Government Officer), on a day after thirty days of the date of notice thereof.

12. *Inspection of assessment list.*— Every person whose name is included in the list as the owner or occupier of any property, every person claiming to be the owner or occupier of any property, every person in the possession of any property, included in the list, and any agent of such person, may inspect the list and take extract therefrom without payment of any charges therefor.

13. *Consideration of objections to assessment list and authentication of list.*— (1) All objections to the assessment shall be considered and decided by the Panchayat or the Government Officer, as the case may be, on the date specified in the notice published under rule 11, or on any later date and the decision of the Panchayat or the Government Officer, as the case may be, shall be communicated to the person objecting to the assessment.

(2) Any person desiring to file an appeal against the assessment under section 155 of the Act, to the concerned Block Development Officer, hereinafter referred to as the "Authority", may do so within 30 days of the date of communication of the decision under sub-rule (1).

(3) When an appeal is allowed all amendments if any required to be made in the assessment list in accordance with the order of the prescribed authority shall be caused to be made by the Panchayat and shall be authenticated by the signature of the Sarpanch or the Government Officer, as the case may be, not later than the 31st day of July of the year in which the assessment list is prepared.

14. *Entries in the authenticated list to be conclusive evidence.*— The entries in the list authenticated under sub-rule (3) of rule 13 shall be conclusive evidence of the amount of the tax leviable under these rules.

15. *Amendment of assessment list.*— (1) The Panchayat may at any time alter the assessment list by inserting or altering any entry in respect of any property, such entry having been omitted or erroneously made in the assessment list through fraud, accident or mistake or in respect of any building constructed, altered, added to or re-constructed in whole or in part, where such construction, alteration, addition or reconstruction as the case may be, has been completed after preparation of the assessment list, after giving notice to any person likely to be adversely affected by the alteration of the list, a date not earlier than one month after the date of service of such notice, before which any objection to the alteration should be made.

(2) An objection made under sub-section (1) by any person likely to be adversely affected by any such alteration before the time fixed in such notice shall be dealt with in all respects as if it were an objection under rule 11.

(3) Any entry or alteration made under this rule shall have the same effect as if it had been made in the case of a building constructed, altered, added to or re-constructed, as the case may be on the day on which such construction, alteration, addition or re-construction as the case may be, was completed or on the date on which the new construction, alteration, addition or re-construction was first occupied, whichever first occurs, or in other cases, on the earliest day in the current official-year in which the circumstances justifying the entry or alteration existed; and the tax or the enhanced tax, as the case may be, shall be levied in such year in the proportion to which the remainder of the year after such day bears to the whole year.

16. *Notice to be given to Sarpanch of demolition or removal etc. of buildings.*— (1) Where any building or any portion of a building which is liable to payment of a tax is demolished or removed, or is burnt or falls down, the person primarily liable for the payment of the said tax shall give notice thereof in writing to the Sarpanch.

(2) Until such notice is given, the person aforesaid shall continue to be liable to pay such tax as he would have been liable to pay in respect of such building if the same, or any portion thereof, had not been demolished, removed, burnt or as the case may be, fallen down.

17. *Assessment list to be revised every four years.*— The assessment list shall be completely revised once in every four years:

Provided that the Panchayat may, suo motu or on an application made to it by any person in that behalf, make such alteration, every

year, in the assessment list authenticated under rule 13 and the provisions of rules 9 to 16 shall apply in relation to such alterations as they apply in relation to an assessment list prepared under those provisions, with the modification that in sub-rule (3) of rule 13, for the expression "the 31st day of July of the year in which the assessment list is prepared", the expression "the 31st day of July of the year to which such alteration relates" was substituted.

18. *Tax on whom primarily leviable.*— (1) The tax shall be leviable primarily on the actual occupier of the building upon which it is assessed, if such occupier is the owner of such building.

If the building is not occupied by the owner himself, the tax shall be primarily leviable on:-

- (a) the lessor, if the property is let;
- (b) the superior lessor, if the property is sub-let;
- (c) the person in whom the right to let the same vests, if it is not let;
- (d) the person to whom the building has been transferred, if the owner of the building has left the village or cannot otherwise be found.

(2) On failure to recover any sum due on account of such tax from the person primarily liable, such sum may be recovered from the occupier of any part of the building in respect of which such tax is due in the ratio which the Sarpanch decides to be an equitable ratio to the amount of tax assessed on the whole building in the authenticated list and the decision of the Sarpanch in the matter shall be appealable to the Panchayat.

19. *Remission or refund of tax in case of vacancies.*—Where any building which is assessed to a rate payable by the year has remained vacant and unproductive of rent for a continuous period of three months or more during a year, the Panchayat shall remit the whole or any portion of the amount paid or payable for such period:

Provided that no such remission or refund shall be granted unless notice in writing of the fact of the building being vacant and unproductive of rent has been given to the Sarpanch:

Provided further that no remission or refund shall be granted for any period previous to the date on which such notice is given to the Sarpanch.

20. *Recovery of tax.*— The tax shall be recovered by the Sarpanch or by the Secretary or by any other person duly authorised by the Panchayat in this behalf. An official receipt for every such payment shall be given by the person receiving it.

SCHEDULE - A

(See rule 7)

Rates of assessment of tax on building used for residential purpose are as under:-

Particulars	Minimum	Maximum
(1) New house (R.C.C.).	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(2) Old house (R.C.C.).	Rs. 2.50 per sq. mt.	Rs. 5.00 per sq. mt.
(3) New house with Mangalore tiles and masonry walls.	Rs. 2.00 per sq. mt.	Rs. 4.00 per sq. mt.
(4) Old house with Mangalore tiles and masonry walls.	Rs. 1.00 per sq. mt.	Rs. 2.00 per sq. mt.
(5) New house with mud walls.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(6) Old house with mud walls.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(7) Garage/shed/cowshed (new) attached to the house.	Rs. 0.50 per sq. mt.	Rs. 1.00 per sq. mt.
(8) Garage/shed/cowshed (old) attached to the house.	Rs. 0.25 per sq. mt.	Rs. 0.50 per sq. mt.
(9) Any other structure used for residential and allied purposes.		Rs. 25/- per annum.

Exemption:- If the house tax is below Rs. 25/-, the same should be exempted.

Explanation:- (I) "New house" shall mean the house constructed during the preceding 12 years and old house shall mean the house constructed prior to the preceding 12 years.

(II) For calculation of area of building, the floor area, of each room and structure should be considered.

SCHEDULE - B

Rates of assessment of tax on building used for Commercial/Industrial purpose are as under:-

Particulars	Minimum	Maximum
(1) Shop with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(2) Shop with R.C.C. (Godown)	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(3) Shop with Mangalore tiles	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(4) Shop with local tiles	Rs. 5.00 per sq. mt.	Rs. 8.00 per sq. mt.
(5) Shop with mud walls	Rs. 3.00 per sq. mt.	Rs. 5.00 per sq. mt.

Particulars	Minimum	Maximum
(6) Garage with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(7) Garage with Mangalore tiles	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(8) Office building with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(9) Office building with Mangalore tiles	Rs. 6.00 per sq. mt.	Rs. 10.00 per sq. mt.
(10) Hospital with R.C.C. or Mangalore tiles	Rs. 5.00 per sq. mt.	Rs. 10.00 per sq. mt.
(11) Workshop/shed of Industrial Estate area with sheets	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(12) Workshop/shed of Industrial Estate area with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(13) Petrol pump/Under ground tank		Rs. 500/- per annum (in addition to octrol).
(14) Hotels/Restaurant with R.C.C.	Rs. 10.00 per sq. mt.	Rs. 15.00 per sq. mt.
(15) Hotels/Restaurant with Mangalore tiles	Rs. 8.00 per sq. mt.	Rs. 10.00 per sq. mt.
(16) Any other structure not covering above area not exceeding 100 sq. mt.		Rs. 500/- per annum
(17) Starred Hotels:		
I. Three to Five Star Hotels	Rs. 600/- per suite per annum (A.C.)	Rs. 1000/- per suite per annum (A.C.)
II. Three to Five Star Hotels	Rs. 500/- per room per annum (Non A.C.)	Rs. 800/- per room per annum (Non A.C.)
III. Two Star Hotels	Rs. 400/- per suite per annum (A.C.)	Rs. 600/- per suite per annum (A.C.)
IV. Two Star Hotels	Rs. 300/- per room per annum (Non A.C.)	Rs. 500/- per room per annum (Non A.C.)
(18) Motels/Lodgings	Rs. 1,000/- per annum for every room of 8x5 sq. mts. or less.	

FORM A

(See rule 9)

Form of Report of Assessment under sub-rule (1) of rule 9
Assessment Register No.

Panchayat

North/South Goa District, Taluka:

Assessment for the year 199.....to 199.....

Assessment and liabilities to tax on buildings and all structures for the year 199..... to 199.....

- (1) (a) Name of owner of Property
- (b) Name of Occupier/Owner
- (c) Ward
- (d) Address
- (e) Name of Street
- (f) Area of building
- (g) Area of open space
- (h) Description of the property

(2) Amenities provided to the Structure/Building

W.C. Electricity Water

(3) Material used for the Structure/Building

- (I) New Building (R.C.C.)
- (II) Old Building (R.C.C.)
- (III) New house with Mangalore tiles and masonry walls
- (IV) Old house with Mangalore tiles and maonry walls
- (V) New house with mud walls with local tiles or str roofing
- (VI) New house with mud walls
- (VII) Garage/Shed/Cowshed (new)
- (VIII) Garage/Shed/Cowshed (old)
- (Write "Yes" or "No" in appropriate places)

DETAILS REGARDING RENT OF BUILDING/AREA IN OCCUPATION OF STRUCTURE

No. of Bldg./ Structure	Name of Occupier and spouse	Owner or tenant	Rooms occupied	Mea- sure- ment of each room	Area	Purpose of Build- ing used	Monthly Rent	Annual letting Value			Remarks
								Rent fixed by the assessment officer	Rent approved by the Authorised valuation Officer the Standing Committee vide Resolution No.	Rent fixed after disposal of object	
1	2	3	4	5	6	7	8	9	10	11	12

Date of levy of this tax...../...../199

Signature of owner or occupier.....
Assessment Officer.....
Sarpanch.....
Panchayat.....

(5) Details of Assessment of tax:

Previous tax	Name of tax	Taxable Amount	Tax as per new assessment
	Consolidated Tax		Rs. Paise
	Total -		

- (1) Monthly Rent Rs.
(as per column No. 8 above)
- (2) Annual Rent Rs.
- (3) Less 10% Rs.
- (4) Annual taxable amount of rent Rs.
- or
- (1) Annual Tax charged
@ Rs..... per sq. mt. for the Building
used for residential purpose.....
- (2) Annual Tax charged
@ Rs..... per sq. mt. for any other
purpose
- (3) Total annual Tax (1 + 2 above)

For Office Use

Notice may be served to the concerned persons about the levy of the tax.

Date _____

Sarpanch
_____ Panchayat.

For Office Use

(6) The Notice No. _____ dated _____ has been served for the above tax.

Secretary
_____ Panchayat.

For Office Use

(7) Letter of objection for the assessment has been received from the assessee and has been registered in Objection Register at Sr. No. _____

Remarks of Assessment Officer

Final Assessment	Name of Tax
(1) Monthly Rent _____	
(2) Annual Rent _____	
(3) Less 10% as repair charges _____	
(4) Taxable amount _____	_____

Sarpanch
_____ Panchayat.

N.B.:- (1) Rate of tax _____ % of taxable amount, as determined

by the Panchayat vide its resolution No. _____

dated _____

PART - III

Tax on vehicles other than mechanically propelled vehicles kept within the jurisdiction of the Village Panchayat.

21. *Rate of tax.* — A panchayat which decides to levy a tax on vehicles shall, after following the procedure as laid down under prescribed rules 3 and 4, levy it at such rate as may be fixed by it but not below the minimum and not exceeding the maximum rate specified in the Schedule to this Part:

Provided that the panchayat may grant reduction of payment of tax not exceeding 25% of the total tax in case the tax is paid fully for five years in advance:

22. *Vehicles on which tax shall be levied.* — (1) Subject to the provisions of sub-rule (2), the tax shall be levied for the whole year beginning on 1st April, of each year on all vehicles, owned by or in possession of persons for the time being residents within the limits of the Panchayat and used within the said village, whether they are actually kept within or outside the limits of the Panchayats.

(2) No tax shall be levied on: Vehicles belonging to the Government and local authority and used for public purposes:

23. *Person liable for payment of tax.* — Every person whose name stands registered in the register of tax on vehicle maintained by the Panchayat, shall be liable for the payment of tax to the panchayat unless he has given a notice in writing to the Panchayat that he has ceased to use the vehicle or has disposed it of so that a bill for the next year may not be served on him.

24. *Preparation of register of persons liable to tax.* — The Sarpanch shall prepare or have prepared a register containing a list of persons who own or possess a vehicle, which under rule 23 is liable to tax.

25. *Vehicles to bear a number.* — All vehicles which are liable to tax shall bear a number plate provided by the Panchayat at the cost of the owner or the person in possession of the vehicle.

26. *Receipt for payment of tax.* — The Secretary or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax and give a receipt therefor.

27. *Form of receipt.* — The form of receipt shall be in Form No. 4 as prescribed under the Goa Panchayat (Accounts, Audit and Custody of funds) Rules, 1996.

28. *Penalty.* — Any person who commits a breach of rule 25 shall, on conviction, be punished with fine which may extend fifty rupees, and in the case of a continuing breach, with fine which may extend to five rupees for every day during which the breach continues, after conviction for the first such breach.

SCHEDULE

(See rule 21)

	Minimum		Maximum	
	Rs.	Ps.	Rs.	Ps.
(1) Private bicycle or tricycle	10/-	per day	20/-	per year
(2) Bicycle on hire	15/-	per year	25/-	per year
(3) Vehicle drawn by one animal	10/-	per year	20/-	per year
(4) Vehicle drawn by two animals or more	20/-	per year	25/-	per year
(5) Cart or any other vehicle	10/-	per year	15/-	per year

PART-IV

Levy of tax on advertisement and hoardings

29. In this Part, unless there is anything repugnant in the subject or context,—

(i) "advertisement" means a publicity given to any subject matter by way of affixing and painting upon any building, monument, post, wall, fence, tree or any other thing; any bill, notice, other document or erecting boards, distributing hand bills or otherwise;

(ii) "advertiser" means a person or persons who intend to give such a publicity to any fact or thing for the purpose of his or his client's interest or in furtherance of his business;

(iii) "agent" means any person acting on behalf of an advertiser.

30. Rate of tax. — A Panchayat which decides to levy a tax on advertisement other than the advertisement published in the newspapers shall, after following the procedure as laid down under rules 3 and 4, levy it at such rate as may be fixed by it but not exceeding the maximum rate specified in Schedule-III to the Act.

31. Advertisement on which tax shall be levied. — (1) Subject to the provisions of sub-rule (2), a tax shall be levied by every Panchayat on advertisement put up either by way of affixing or erecting boards, distributing the hand bills or moving carts, cars and the illuminated advertisement meant for publication of any product manufactured or any business carried out or any performance done within the limits of the panchayats;

(2) No tax shall be levied on,—

(i) advertisements which are made only for educational or cultural purposes;

(ii) advertisements, in respect of dramas and other entertainments for which there is no admission fee;

(iii) hoardings/advertisement installed by "National Savings Organisation".

32. Procedure for obtaining permits on payment of taxes: —

(i) advertisement boards, signs, posters, hoardings, neon signs, illuminated advertisements, moving carts and cars, etc. displayed in panchayat area requires permission from the panchayat.

(ii) no person without the written permission from the panchayat shall erect, exhibit, fix or retain advertisement.

(iii) before putting up any advertisement or sign board, one has to apply to the panchayat concerned in Form I along with a sketch of the proposed advertisement/signboard.

(iv) the panchayat, on being satisfied with the requirements and on payment of the tax by the party, shall issue permit in Form II mentioning therein the period of its validity.

(v) the panchayat may impose such other conditions as may be required as regards to the size of hoardings, height from ground level, nature of support to the hoardings, public morals, neatness, distance from National Highways, etc.

(vi) there should be some distinguishing mark such as label or emblem or name on the advertisement displayed to facilitate easy identification of the owner or agent.

(vii) it shall be the responsibility of the permit holder to get the permit renewed before the expiry of its validity.

(viii) the panchayat shall not be responsible for any obstruction to the advertisement caused due to the existence of any trees or other advertisements or due to the growth of any tree at later date.

(ix) the written permission or renewal by the panchayat shall become void of any addition or alteration is made.

33. Objectionable sites. — No advertisement shall be allowed on objectionable sites such as:—

(a) at a distance of less than 100 metres from any of the tangent points of a road intersection;

(b) at a site which creates a blind corner of the road used from any direction;

(c) at overbridges or underpasses where railway; or roads ply over one another;

(d) over the bridge portion of a road or a railwayline;

(e) at such an angle that light is reflected into the eyes of road users;

(f) without 50 mts. of any official road traffic sign or signal;

(g) obstruction of any road sign, road name or other traffic aid to road users;

(h) by the side of National Highways,

FORM-I

(See rule 32)

Village Panchayat of _____

Price: — Re. 1/-

Form of application for permission for exhibiting advertisements:

1. Name of the applicant in full:
(Block letters)
2. Address of the applicant:
3. Nature of advertisement/s with sketch and/or photograph:
4. Exact location of the site where the advertisement is to be exhibited with sketch plan.

5. Dimensions of the advertisements (in metric units). Length Area. Breadth (4)
(5)
(6)

6. The subject matter of the advertisements:—

7. Please state the ownership of the premises, i. e. whether private, Panchayat, Government, Railway and produce "No objection certificate" from the landlord concerned.

8. The date, from which the advertisement is to be exhibited and the period for which the permission is applied for.

Date: / /199

Signature of the Applicant

Secretary

Village Panchayat

Total:

Security Deposit of Rs..... /- vide O. R. No.

Date:

** To be scored off which is not required.

Original

Serial No.

Received application on

Please call onfor further information.

- SEAL -

Secretary

Village Panchayat.

The permit is hereby granted.

The fee received vide Receipt	Date	Rs. P.	Permit valid upto	Officer's Signature
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

This permit shall be subject to the following conditions: —

1. The advertisement shall be maintained in clean, tidy and safe condition.

2. If the Panchayat or the Road Authority requires the removal of the advertisement, it must be removed forthwith;

3. The advertisement shall not be put in such a position as to obscure or hinder the ready interpretation of any road, traffic sign, Railway signal or any other public notices;

4. The advertisement shall not offend public morals and decency;

5. The grant of permission is not to be taken as operating to discharge any obligation or liability imposed or incurred by any other enactment in force in relation to any operation or other matter in connection with building bye-laws or any other laws or bye-laws concerning roads, building etc.

6. Any other conditions: —

FORM-II

(See rule 32)

Serial No. Village Panchayat.....Original

Old Permit No.... TAX NOT REFUNDABLE Code No.

Name of the Licensee:

Premises licensed:

This permit is granted pursuant to the provisions of rule 32 of the Goa Panchayat Raj (Imposition of taxes, fees and other dues) Rules, 1996, and shall be valid only for the particular period and subject to the conditions specified herein:

Period from to

Nature of Advertisement	Dimension Length & Breadth	Fees Rs.
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(1)
(2)
(3)

Secretary

Village Panchayats

FORM No. 4

RECEIPT

Receipt Book No Receipt No.

The Village Panchayat of

Received with thanks from

Rupees

on account of

Date

Reference to cash entry

Book No.

Page No.

Seal of Panchayat.

Signature

Name and Designation of

Issuing Officer

Instructions covering the use of Form 4;—

- a) Each receipt book shall have a Serial number, and each receipt which shall be in duplicate for use with carbon paper, shall have a serial number within the book. Both book number and receipt number shall be machine numbered on each receipt, whether original or duplicate.
- b) The Seal of the Panchayat shall be affixed to each Receipt before it is issued. The carbon copy shall be retained and the original issued.

PART-V

Tax on Entertainments

34. *Definitions*:— In this part, unless there is anything repugnant in the subject or context:—

(a) "entertainment" means a drama, cinema, circus, exhibition, amusement, games or sports, to which persons are admitted on payment;

(b) "Payment of or admission" means:—

(a) any payment for seats or other accommodation in a place of entertainment, and

(b) any payment for a programme or synopsis of an entertainment;

(c) "proprietor" in relation to any entertainment, includes the owner, manager, agent, or any person responsible for the management thereof;

(d) "admission to an entertainment" includes admission to any place in which the entertainment is held.

35. *Rate of entertainment tax*: — A Panchayat which decides to levy a tax on entertainments, shall, after following the procedure as laid down under rules 3 and 4, levy it at such rate as may be fixed by it but not exceeding the maximum rate specified in Schedule III to the Act:

Provided that, nothing in this rule shall apply to an entertainment held for a charitable purpose and the proceeds whereof are also utilised for such purpose.

36. *Manner of payment and recovery of entertainment tax*. — The tax on entertainment shall be due and payable on each occasion before the beginning of each entertainment and it shall be recovered from the proprietor.

37. *Receipt for payment of entertainment tax*. — The Secretary or the person authorised by the Panchayat in this behalf, shall receive the payment of the tax under rule 36 and give a receipt therefor in Form No. 4.

38. *Refund of entertainment tax*. — If after the payment of tax, the entertainment is not held, on account of some unforeseen or unavoidable circumstances, the amount of the tax paid shall be refunded to the payee, if he applied for such refund, within 48 hours of such payment.

PART-VI

Fees for sale of goods in markets, melas, fairs and festivals

39. *Rate of fees for sale of goods in markets, melas, fairs and festivals*. — A Panchayats which decides to levy a fee for sale of goods in markets, melas, fairs and festivals, as the case may be, shall, after following the procedure as laid down under rules 3 and 4, levy it at such rates as may be fixed by it but not exceeding the maximum rate specified in Schedule III to the Act.

40. *Determination of the limits of area within which fees for sale of goods in markets, melas, fairs and festivals shall be levied*. — The fees for sale of goods in markets, melas, fairs and festivals shall be levied by the Panchayat within the limits of such area as may be determined by it for the purpose.

41. *Prohibition against selling commodities, etc. without permit.* — No person shall sell any commodity including cattle or birds or occupy any open space or plot of land for the purpose of shop, booth or stall or for doing business of any kind either in markets, melas, fairs and festivals, as the case may be, within the limits determined under rule 40, without obtaining a permit from the Panchayat on payment of the fees leviable under rule 39.

42. *Power of Panchayat to recover fees.* — Any person duly authorised by the panchayat in this behalf may recover the fees due from him by distraint and sale on the spot of a sufficient portion of the commodity brought for sale without the prescribed permit.

43. *Validity of permit.* — The permit shall be valid for the period or for the days for which it is issued.

44. *Receipt for payment of fee and issue of permit.* — The person authorised by the Panchayat shall receive payment of the fee, give a receipt therefor in Form No. 4 and thereupon issue a permit.

45. *Remission or refund of fee when allowed.* — No permission or refund of the fee once recovered shall be made:

Provided that, if the permit for the occupation of space is for a period longer than one month and if the permit is surrendered to the person authorised by the Panchayat before the expiry of the period for which the permit is valid, refund shall be paid for the full month for which the permit is not utilised:

Provided further that no refund shall be granted for the fraction of a month.

46. *Right to lease.* — The Panchayat may lease the right to collect the fees payable under this part by public auction subject to such agreement and conditions as may be fixed by it.

PART - VII

A fee for grazing cattle on grazing lands under the management of Panchayats

47. *Definitions.* — In this part unless there is anything repugnant in the subject or context "Fee" means the fee for grazing of cattle in the lands which vest in the Panchayat and are assigned for that purpose.

48. *Fees for grazing of cattle.* — A Panchayat which decides to levy a fee for grazing of cattle in the grazing lands vesting in the Panchayat, shall after following the procedure as laid down in rules 3 and 4, levy it at such rate as may be fixed by it, but not below the minimum and not exceeding the maximum rate specified in the Schedule annexed to this part.

49. *No grazing of cattle without a permit.* — When a Panchayat levies such fee, no grazing of cattle shall be allowed in any land assigned by it for that purpose, except under a permit issued in this behalf.

50. *Permit to be issued to whom.* — Permits for grazing of cattle may be issued by the Panchayat only to persons residing within the limits of its jurisdiction.

51. *Fee for permit leviable for what period.* — Permit shall be issued by the Panchayat for a period of one year beginning on 1st April and ending on 31st March next following and the full amount of fee due shall be recovered in advance at the time of issue of permit. If the permit is issued on any day other than 1st April, the fee shall be leviable by the quarter ending on the 1st July, 1st October, 1st January and 1st April next following and thereafter by the year.

SCHEDULE

(See rule 48)

Kind of animal	Minimum grazing fee per head of cattle.	Maximum grazing fee per head of cattle.
(1) Buffalo, Cow, Ox, Horse, Camel:	Rs. 200/- per year	Rs. 350/- per year
(2) Donkey, Mule, Sheep, or Goat.	Rs. 100/- per year	Rs. 200/- per year.

By order and in the name of the Governor of Goa.

G. G. Kambli, Director of Panchayats & Ex-Officio Joint Secretary.

Panaji, 26th December, 1996.